

Fill in this information to identify the case:

Debtor name **GKS Corporation**

United States Bankruptcy Court for the: **DISTRICT OF MASSACHUSETTS**

Case number (if known) **19-30998**

☐ Check if this is an amended filing

Official Form 202

Declaration Under Penalty of Perjury for Non-Individual Debtors

12/15

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

Declaration and signature

I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.

I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:

- ☒ *Schedule A/B: Assets—Real and Personal Property* (Official Form 206A/B)
- ☒ *Schedule D: Creditors Who Have Claims Secured by Property* (Official Form 206D)
- ☒ *Schedule E/F: Creditors Who Have Unsecured Claims* (Official Form 206E/F)
- ☒ *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G)
- ☒ *Schedule H: Codebtors* (Official Form 206H)
- ☒ *Summary of Assets and Liabilities for Non-Individuals* (Official Form 206Sum)
- ☐ *Amended Schedule*
- ☐ *Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders* (Official Form 204)
- ☐ Other document that requires a declaration

I declare under penalty of perjury that the foregoing is true and correct.

Executed on **January 17, 2020**

X /s/ Toby Shea

Signature of individual signing on behalf of debtor

Toby Shea

Printed name

Chief Restructuring Officer

Position or relationship to debtor

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Official Form 206Sum
Summary of Assets and Liabilities for Non-Individuals

12/15

Part 1: Summary of Assets

1. **Schedule A/B: Assets-Real and Personal Property** (Official Form 206A/B)

1a. Real property: Copy line 88 from <i>Schedule A/B</i>	\$ 7,700,000.00
1b. Total personal property: Copy line 91A from <i>Schedule A/B</i>	\$ 420,566.00
1c. Total of all property: Copy line 92 from <i>Schedule A/B</i>	\$ 8,120,566.00

Part 2: Summary of Liabilities

2. Schedule D: Creditors Who Have Claims Secured by Property (Official Form 206D) Copy the total dollar amount listed in Column A, <i>Amount of claim</i> , from line 3 of <i>Schedule D</i>	\$ 3,771,898.25
3. Schedule E/F: Creditors Who Have Unsecured Claims (Official Form 206E/F)	
3a. Total claim amounts of priority unsecured claims: Copy the total claims from Part 1 from line 5a of <i>Schedule E/F</i>	\$ 0.00
3b. Total amount of claims of nonpriority amount of unsecured claims: Copy the total of the amount of claims from Part 2 from line 5b of <i>Schedule E/F</i>	+\$ 28,360,287.30
4. Total liabilities Lines 2 + 3a + 3b	\$ 32,132,185.55

Fill in this information to identify the case:Debtor name **GKS Corporation**United States Bankruptcy Court for the: **DISTRICT OF MASSACHUSETTS**Case number (if known) **19-30998**☐ Check if this is an amended filing**Official Form 206A/B****Schedule A/B: Assets - Real and Personal Property**

12/15

Disclose all property, real and personal, which the debtor owns or in which the debtor has any other legal, equitable, or future interest. Include all property in which the debtor holds rights and powers exercisable for the debtor's own benefit. Also include assets and properties which have no book value, such as fully depreciated assets or assets that were not capitalized. In Schedule A/B, list any executory contracts or unexpired leases. Also list them on *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G).

Be as complete and accurate as possible. If more space is needed, attach a separate sheet to this form. At the top of any pages added, write the debtor's name and case number (if known). Also identify the form and line number to which the additional information applies. If an additional sheet is attached, include the amounts from the attachment in the total for the pertinent part.

For Part 1 through Part 11, list each asset under the appropriate category or attach separate supporting schedules, such as a fixed asset schedule or depreciation schedule, that gives the details for each asset in a particular category. List each asset only once. In valuing the debtor's interest, do not deduct the value of secured claims. See the instructions to understand the terms used in this form.

Part 1: Cash and cash equivalents**1. Does the debtor have any cash or cash equivalents?**

- ☐ No. Go to Part 2.
☒ Yes Fill in the information below.

All cash or cash equivalents owned or controlled by the debtor**Current value of debtor's interest****3. Checking, savings, money market, or financial brokerage accounts (Identify all)**

Name of institution (bank or brokerage firm)

Type of account

Last 4 digits of account number

3.1. **Westfield Bank****Small business checking****8577****\$250,000.00**3.2. **Westfield Bank****Small business checking****3118****\$41,820.00**3.3. **Berkshire Bank****Checking - payroll****8711****\$5,176.00****4. Other cash equivalents (Identify all)****5. Total of Part 1.**

Add lines 2 through 4 (including amounts on any additional sheets). Copy the total to line 80.

\$296,996.00**Part 2: Deposits and Prepayments****6. Does the debtor have any deposits or prepayments?**

- ☐ No. Go to Part 3.
☒ Yes Fill in the information below.

7. Deposits, including security deposits and utility deposits

Description, including name of holder of deposit

8. Prepayments, including prepayments on executory contracts, leases, insurance, taxes, and rent

Description, including name of holder of prepayment

Debtor **GKS Corporation**
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8.1. **Prepayment of insurance premiums to Phillips Insurance (paid on or about 3/1/2019)** **\$500.00**

9. **Total of Part 2.**

Add lines 7 through 8. Copy the total to line 81.

\$500.00

Part 3: Accounts receivable

10. **Does the debtor have any accounts receivable?**

- ☐ No. Go to Part 4.
☒ Yes Fill in the information below.

11. **Accounts receivable**

11a. 90 days old or less: **43,070.00** - **35,000.00** = **\$8,070.00**
face amount doubtful or uncollectible accounts

11b. Over 90 days old: **27,645.00** - **27,645.00** = **\$0.00**
face amount doubtful or uncollectible accounts

12. **Total of Part 3.**

Current value on lines 11a + 11b = line 12. Copy the total to line 82.

\$8,070.00

Part 4: Investments

13. **Does the debtor own any investments?**

- ☒ No. Go to Part 5.
☐ Yes Fill in the information below.

Part 5: Inventory, excluding agriculture assets

18. **Does the debtor own any inventory (excluding agriculture assets)?**

- ☐ No. Go to Part 6.
☒ Yes Fill in the information below.

	General description	Date of the last physical inventory	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
19.	Raw materials				
20.	Work in progress				
21.	Finished goods, including goods held for resale				
22.	Other inventory or supplies Supplies	Unknown	\$15,000.00	Estimate	\$15,000.00

23. **Total of Part 5.**

Add lines 19 through 22. Copy the total to line 84.

\$15,000.00

24. **Is any of the property listed in Part 5 perishable?**

- ☒ No

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☐ Yes

25. **Has any of the property listed in Part 5 been purchased within 20 days before the bankruptcy was filed?**

☐ No

☒ Yes. Book value **1,000.00** Valuation method **Estimate** Current Value **1,000.00**

26. **Has any of the property listed in Part 5 been appraised by a professional within the last year?**

☒ No

☐ Yes

Part 6: Farming and fishing-related assets (other than titled motor vehicles and land)

27. **Does the debtor own or lease any farming and fishing-related assets (other than titled motor vehicles and land)?**

☒ No. Go to Part 7.

☐ Yes Fill in the information below.

Part 7: Office furniture, fixtures, and equipment; and collectibles

38. **Does the debtor own or lease any office furniture, fixtures, equipment, or collectibles?**

☐ No. Go to Part 8.

☒ Yes Fill in the information below.

	General description	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
39.	Office furniture			
40.	Office fixtures			
41.	Office equipment, including all computer equipment and communication systems equipment and software			
	Office equipment and furniture	\$491,126.00	Estimate	\$50,000.00

42. **Collectibles** Examples: Antiques and figurines; paintings, prints, or other artwork; books, pictures, or other art objects; china and crystal; stamp, coin, or baseball card collections; other collections, memorabilia, or collectibles

43. **Total of Part 7.**

Add lines 39 through 42. Copy the total to line 86.

\$50,000.00

44. **Is a depreciation schedule available for any of the property listed in Part 7?**

☒ No

☐ Yes

45. **Has any of the property listed in Part 7 been appraised by a professional within the last year?**

☒ No

☐ Yes

Part 8: Machinery, equipment, and vehicles

46. **Does the debtor own or lease any machinery, equipment, or vehicles?**

☐ No. Go to Part 9.

☒ Yes Fill in the information below.

General description Include year, make, model, and identification numbers (i.e., VIN, HIN, or N-number)	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
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47. **Automobiles, vans, trucks, motorcycles, trailers, and titled farm vehicles**

47.1. **Wheelchair van; Lincoln Town & Country; 2 work trucks; plow truck; minivan** **\$6,000.00** **Estimate** **\$20,000.00**

48. **Watercraft, trailers, motors, and related accessories** *Examples: Boats, trailers, motors, floating homes, personal watercraft, and fishing vessels*

49. **Aircraft and accessories**

50. **Other machinery, fixtures, and equipment (excluding farm machinery and equipment)**
Yard tools; work tools; tool cat; snow blower **\$18,000.00** **Estimate** **\$30,000.00**

51. **Total of Part 8.** **\$50,000.00**
Add lines 47 through 50. Copy the total to line 87.

52. **Is a depreciation schedule available for any of the property listed in Part 8?**

☒ No
☐ Yes

53. **Has any of the property listed in Part 8 been appraised by a professional within the last year?**

☒ No
☐ Yes

Part 9: Real property

54. **Does the debtor own or lease any real property?**

☐ No. Go to Part 10.
☒ Yes Fill in the information below.

55. **Any building, other improved real estate, or land which the debtor owns or in which the debtor has an interest**

Description and location of property Include street address or other description such as Assessor Parcel Number (APN), and type of property (for example, acreage, factory, warehouse, apartment or office building, if available.	Nature and extent of debtor's interest in property	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
55.1. 1 Sawmill Park, Southwick, MA 01077	Fee simple	\$20,254,000.00	2010 Appraisal	\$7,700,000.00

56. **Total of Part 9.** **\$7,700,000.00**
Add the current value on lines 55.1 through 55.6 and entries from any additional sheets. Copy the total to line 88.

57. **Is a depreciation schedule available for any of the property listed in Part 9?**

☒ No
☐ Yes

58. **Has any of the property listed in Part 9 been appraised by a professional within the last year?**

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- ☐ No
☒ Yes

Part 10: Intangibles and intellectual property

59. Does the debtor have any interests in intangibles or intellectual property?

- ☐ No. Go to Part 11.
☒ Yes Fill in the information below.

	General description	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
60.	Patents, copyrights, trademarks, and trade secrets			
61.	Internet domain names and websites			
62.	Licenses, franchises, and royalties EOEA license (assisted living)	\$0.00		Unknown
63.	Customer lists, mailing lists, or other compilations			
64.	Other intangibles, or intellectual property			
65.	Goodwill			
66.	Total of Part 10. Add lines 60 through 65. Copy the total to line 89.			\$0.00
67.	Do your lists or records include personally identifiable information of customers (as defined in 11 U.S.C. §§ 101(41A) and 107? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes			
68.	Is there an amortization or other similar schedule available for any of the property listed in Part 10? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes			
69.	Has any of the property listed in Part 10 been appraised by a professional within the last year? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes			

Part 11: All other assets

70. Does the debtor own any other assets that have not yet been reported on this form?

Include all interests in executory contracts and unexpired leases not previously reported on this form.

- ☐ No. Go to Part 12.
☒ Yes Fill in the information below.

		Current value of debtor's interest
71.	Notes receivable Description (include name of obligor)	
72.	Tax refunds and unused net operating losses (NOLs) Description (for example, federal, state, local)	
73.	Interests in insurance policies or annuities	
74.	Causes of action against third parties (whether or not a lawsuit has been filed)	

Debtor **GKS Corporation**

Name

Case number (If known) **19-30998**

Claim against Debbie DePaola for failure to deduct/pay health insurance premiums and personal expenses paid by Debtor without authorization

Unknown

Nature of claim

Conversion

Amount requested

\$0.00

75. **Other contingent and unliquidated claims or causes of action of every nature, including counterclaims of the debtor and rights to set off claims**

76. **Trusts, equitable or future interests in property**

77. **Other property of any kind not already listed** *Examples: Season tickets, country club membership*

Rights in escrowed entrance fees totaling \$641,219 pursuant to Escrow Agreements with the following residents (1) Barbara Rogers; (2) Robert & Lorraine Bates; (3) Theresa DeGray. Escrowed entrance fees being held by Calvin W. Annino, Esq. as Escrow Agent

Unknown

78. **Total of Part 11.**

Add lines 71 through 77. Copy the total to line 90.

\$0.00

79. **Has any of the property listed in Part 11 been appraised by a professional within the last year?**

☒ No

☐ Yes

Debtor **GKS Corporation**
Name

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Part 12: Summary

In Part 12 copy all of the totals from the earlier parts of the form

Type of property	Current value of personal property	Current value of real property
80. Cash, cash equivalents, and financial assets. <i>Copy line 5, Part 1</i>	\$296,996.00	
81. Deposits and prepayments. <i>Copy line 9, Part 2.</i>	\$500.00	
82. Accounts receivable. <i>Copy line 12, Part 3.</i>	\$8,070.00	
83. Investments. <i>Copy line 17, Part 4.</i>	\$0.00	
84. Inventory. <i>Copy line 23, Part 5.</i>	\$15,000.00	
85. Farming and fishing-related assets. <i>Copy line 33, Part 6.</i>	\$0.00	
86. Office furniture, fixtures, and equipment; and collectibles. <i>Copy line 43, Part 7.</i>	\$50,000.00	
87. Machinery, equipment, and vehicles. <i>Copy line 51, Part 8.</i>	\$50,000.00	
88. Real property. <i>Copy line 56, Part 9.....></i>		\$7,700,000.00
89. Intangibles and intellectual property. <i>Copy line 66, Part 10.</i>	\$0.00	
90. All other assets. <i>Copy line 78, Part 11.</i>	\$0.00	
91. Total. Add lines 80 through 90 for each column	\$420,566.00	\$7,700,000.00
92. Total of all property on Schedule A/B. Add lines 91a+91b=92		\$8,120,566.00

Fill in this information to identify the case:

Debtor name **GKS Corporation**

United States Bankruptcy Court for the: **DISTRICT OF MASSACHUSETTS**

Case number (if known) **19-30998**

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Official Form 206D

Schedule D: Creditors Who Have Claims Secured by Property

12/15

Be as complete and accurate as possible.

1. Do any creditors have claims secured by debtor's property?

- ☐ No. Check this box and submit page 1 of this form to the court with debtor's other schedules. Debtor has nothing else to report on this form.
- ☒ Yes. Fill in all of the information below.

Part 1: List Creditors Who Have Secured Claims

2. List in alphabetical order all creditors who have secured claims. If a creditor has more than one secured claim, list the creditor separately for each claim.

		Column A Amount of claim Do not deduct the value of collateral.	Column B Value of collateral that supports this claim	
2.1	Dorina Konopka <small>Creditor's Name</small> 2204 Hall Place NW Washington, DC 20007 <small>Creditor's mailing address</small> <small>Creditor's email address, if known</small> Date debt was incurred 12/19 Last 4 digits of account number Do multiple creditors have an interest in the same property? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Specify each creditor, including this creditor and its relative priority. 1. Town of Southwick 2. Westfield Bank 3. Steven Pirola 4. Steven Tynan 5. Martha Cousins 6. Dorina Konopka	Describe debtor's property that is subject to a lien 1 Sawmill Park, Southwick, MA 01077 Describe the lien Subordinate mortgage Is the creditor an insider or related party? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes Is anyone else liable on this claim? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Fill out <i>Schedule H: Codebtors</i> (Official Form 206H) As of the petition filing date, the claim is: Check all that apply <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	\$145,000.00	\$7,700,000.00

2.2	Martha Cousins <small>Creditor's Name</small> c/o Michael Cousins 11 Gloria Dr. Westfield, MA 01085 <small>Creditor's mailing address</small> <small>Creditor's email address, if known</small> Date debt was incurred 8/06	Describe debtor's property that is subject to a lien 1 Sawmill Park, Southwick, MA 01077 Describe the lien Attachment Is the creditor an insider or related party? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes Is anyone else liable on this claim? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Fill out <i>Schedule H: Codebtors</i> (Official Form 206H)	\$207,920.00	\$7,700,000.00
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Debtor **GKS Corporation**

Name

Case number (if know)

19-30998

Last 4 digits of account number

Do multiple creditors have an interest in the same property?

☐ No

☒ Yes. Specify each creditor, including this creditor and its relative priority.

Specified on line 2.1

As of the petition filing date, the claim is:

Check all that apply

☒ Contingent

☒ Unliquidated

☒ Disputed

2.3 **Steven Pirola**

Creditor's Name

**c/o Jonathan J. Davey,
Esquire**

**21 McGrath Hwy
Ste 201**

Quincy, MA 02169

Creditor's mailing address

Creditor's email address, if known

Date debt was incurred

12/12

Last 4 digits of account number

Do multiple creditors have an interest in the same property?

☐ No

☒ Yes. Specify each creditor, including this creditor and its relative priority.

Specified on line 2.1

Describe debtor's property that is subject to a lien

1 Sawmill Park, Southwick, MA 01077

\$147,610.00

\$7,700,000.00

Describe the lien

Attachment

Is the creditor an insider or related party?

☒ No

☐ Yes

Is anyone else liable on this claim?

☒ No

☐ Yes. Fill out *Schedule H: Codebtors* (Official Form 206H)

As of the petition filing date, the claim is:

Check all that apply

☒ Contingent

☒ Unliquidated

☒ Disputed

2.4 **Steven Tynan**

Creditor's Name

**c/o Doug Tynan
65 Nook Farms Road
Windsor, CT 06095**

Creditor's mailing address

Creditor's email address, if known

Date debt was incurred

4/13

Last 4 digits of account number

Do multiple creditors have an interest in the same property?

☐ No

☒ Yes. Specify each creditor, including this creditor and its relative priority.

Specified on line 2.1

Describe debtor's property that is subject to a lien

1 Sawmill Park, Southwick, MA 01077

\$218,313.88

\$7,700,000.00

Describe the lien

Attachment

Is the creditor an insider or related party?

☒ No

☐ Yes

Is anyone else liable on this claim?

☒ No

☐ Yes. Fill out *Schedule H: Codebtors* (Official Form 206H)

As of the petition filing date, the claim is:

Check all that apply

☒ Contingent

☒ Unliquidated

☒ Disputed

2.5 **Town of Southwick**

Describe debtor's property that is subject to a lien

\$623,531.53

\$7,700,000.00

Debtor **GKS Corporation** Case number (if known) **19-30998**

Name

Creditor's Name

**454 College Highway
Southwick, MA 01077**

Creditor's mailing address

Creditor's email address, if known

Date debt was incurred

Last 4 digits of account number

Do multiple creditors have an interest in the same property?

☐ No

☒ Yes. Specify each creditor, including this creditor and its relative priority.

Specified on line 2.1

1 Sawmill Park, Southwick, MA 01077

Describe the lien

Municipal Lien

Is the creditor an insider or related party?

☒ No

☐ Yes

Is anyone else liable on this claim?

☒ No

☐ Yes. Fill out *Schedule H: Codebtors* (Official Form 206H)

As of the petition filing date, the claim is:

Check all that apply

☐ Contingent

☐ Unliquidated

☐ Disputed

2.6

**Wells Fargo Vendor
Financial Services, L**

Creditor's Name

**PO Box 35701
Billings, MT 59107**

Creditor's mailing address

Creditor's email address, if known

Date debt was incurred

Last 4 digits of account number

Do multiple creditors have an interest in the same property?

☒ No

☐ Yes. Specify each creditor, including this creditor and its relative priority.

Describe debtor's property that is subject to a lien

Tool cat; snow blower

\$56,106.00

\$25,000.00

Describe the lien

Equipment lien

Is the creditor an insider or related party?

☒ No

☐ Yes

Is anyone else liable on this claim?

☒ No

☐ Yes. Fill out *Schedule H: Codebtors* (Official Form 206H)

As of the petition filing date, the claim is:

Check all that apply

☐ Contingent

☐ Unliquidated

☐ Disputed

2.7

Westfield Bank

Creditor's Name

**141 Elm Street
Westfield, MA 01805**

Creditor's mailing address

Creditor's email address, if known

Date debt was incurred

Last 4 digits of account number

Do multiple creditors have an interest in the same property?

Describe debtor's property that is subject to a lien

Substantially all assets

\$2,373,416.84

\$7,700,000.00

Describe the lien

All asset security interest

Is the creditor an insider or related party?

☒ No

☐ Yes

Is anyone else liable on this claim?

☐ No

☒ Yes. Fill out *Schedule H: Codebtors* (Official Form 206H)

As of the petition filing date, the claim is:

Check all that apply

Debtor **GKS Corporation**

Case number (if know) **19-30998**

Name

☐ No

☐ Contingent

☒ Yes. Specify each creditor, including this creditor and its relative priority.

☐ Unliquidated

☐ Disputed

Specified on line 2.1

3. Total of the dollar amounts from Part 1, Column A, including the amounts from the Additional Page, if any.

\$3,771,898.25

Part 2: List Others to Be Notified for a Debt Already Listed in Part 1

List in alphabetical order any others who must be notified for a debt already listed in Part 1. Examples of entities that may be listed are collection agencies, assignees of claims listed above, and attorneys for secured creditors.

If no others need to notified for the debts listed in Part 1, do not fill out or submit this page. If additional pages are needed, copy this page.

Name and address

On which line in Part 1 did you enter the related creditor?

Last 4 digits of account number for this entity

**Gardner H. Palmer
Law Office of Joseph M. DiOrio, Inc.
144 Westminster Street
Suite 302
Providence, RI 02903**

Line **2.7**

**Jonathan Davey, Esq.
Davey, P.C.
21 McGrath Highway, Suite 201
Quincy, MA 02169**

Line **2.3**

**Liam J. Vesely, Esq.
Pierce Atwood, LLP
100 Summer St.
Boston, MA 02110**

Line **2.4**

**Robert C. Sacco, Esq.
Lyon & Fitzpatrick LLP
14 Bobala Rd., 4th Floor
Holyoke, MA 01040**

Line **2.2**

Fill in this information to identify the case:

Debtor name **GKS Corporation**

United States Bankruptcy Court for the: **DISTRICT OF MASSACHUSETTS**

Case number (if known) **19-30998**

☐ Check if this is an amended filing

Official Form 206E/F

Schedule E/F: Creditors Who Have Unsecured Claims

12/15

Be as complete and accurate as possible. Use Part 1 for creditors with PRIORITY unsecured claims and Part 2 for creditors with NONPRIORITY unsecured claims. List the other party to any executory contracts or unexpired leases that could result in a claim. Also list executory contracts on *Schedule A/B: Assets - Real and Personal Property* (Official Form 206A/B) and on *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G). Number the entries in Parts 1 and 2 in the boxes on the left. If more space is needed for Part 1 or Part 2, fill out and attach the Additional Page of that Part included in this form.

Part 1: List All Creditors with PRIORITY Unsecured Claims

1. Do any creditors have priority unsecured claims? (See 11 U.S.C. § 507).

☒ No. Go to Part 2.

☐ Yes. Go to line 2.

Part 2: List All Creditors with NONPRIORITY Unsecured Claims

3. List in alphabetical order all of the creditors with nonpriority unsecured claims. If the debtor has more than 6 creditors with nonpriority unsecured claims, fill out and attach the Additional Page of Part 2.

		Amount of claim	
3.1	<p>Nonpriority creditor's name and mailing address</p> <p>A & D Sewer & Drain P.O. Box 1081 W. Springfield, MA 01090-1081</p> <p>Date(s) debt was incurred _</p> <p>Last 4 digits of account number _</p>	<p>As of the petition filing date, the claim is: <i>Check all that apply.</i></p> <p><input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed</p> <p>Basis for the claim: <u>Trade Payable</u></p> <p>Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes</p>	\$350.00
3.2	<p>Nonpriority creditor's name and mailing address</p> <p>A.I.M. Mutual Insurance PO Box 4131 Woburn, MA 01888-4131</p> <p>Date(s) debt was incurred _</p> <p>Last 4 digits of account number _</p>	<p>As of the petition filing date, the claim is: <i>Check all that apply.</i></p> <p><input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed</p> <p>Basis for the claim: <u>Trade Payable</u></p> <p>Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes</p>	\$1,861.00
3.3	<p>Nonpriority creditor's name and mailing address</p> <p>Alice Whitcomb 1 Sawmill Park Apartment 201 Southwick, MA 01077</p> <p>Date(s) debt was incurred _</p> <p>Last 4 digits of account number _</p>	<p>As of the petition filing date, the claim is: <i>Check all that apply.</i></p> <p><input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed</p> <p>Basis for the claim: <u>Residency Agreement/Note</u></p> <p>Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes</p>	\$143,910.00
3.4	<p>Nonpriority creditor's name and mailing address</p> <p>Allen Media, Inc. 21 College Street South Hadley, MA 01075</p> <p>Date(s) debt was incurred _</p> <p>Last 4 digits of account number _</p>	<p>As of the petition filing date, the claim is: <i>Check all that apply.</i></p> <p><input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed</p> <p>Basis for the claim: <u>Trade Payable</u></p> <p>Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes</p>	\$6,800.00

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3.5	Nonpriority creditor's name and mailing address Alma Benton 3 Morningside Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes	\$148,410.00
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3.6	Nonpriority creditor's name and mailing address Annmarie Brahm 5 South Village East Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$194,310.00
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3.7	Nonpriority creditor's name and mailing address Arthur & Anne Lichtenberger 54 Sawmill Park Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$242,910.00
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3.8	Nonpriority creditor's name and mailing address Ascensus P.O. BOX 36472 Newark, NJ 07188-6472 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$797.50
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3.9	Nonpriority creditor's name and mailing address AT&T PO Box 6463 Carol Stream, IL 60197-6463 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$995.80
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3.10	Nonpriority creditor's name and mailing address Atlas Overhead Door Sales Co. Building 2 Unit A 7 Moody Road Enfield, CT 06082 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$1,657.50
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3.11	Nonpriority creditor's name and mailing address Automated Logic - PO Box 403257 Atlanta, GA 30384 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$4,588.19
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3.12	Nonpriority creditor's name and mailing address Barbara & Jeanne DeBold 6 Bayberry Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$242,910.00 <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
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3.13	Nonpriority creditor's name and mailing address Barbara Gilmore 14 Sawmill Park Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$206,910.00 <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
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3.14	Nonpriority creditor's name and mailing address Barbara Milos 33 South Village East Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$194,310.00 <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
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3.15	Nonpriority creditor's name and mailing address Barbara Mortimer 5 Morningside Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$215,010.00 <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
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3.16	Nonpriority creditor's name and mailing address Barbara Rogers 38 Sawmill Park Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$214,237.80 <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/entrance fee in escrow</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
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3.17	Nonpriority creditor's name and mailing address Barrett & Singal One Beacon Street Suite 1320 Boston, MA 02108-1320 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$3,665.50 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
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3.18	Nonpriority creditor's name and mailing address Bay State Elevator Co., Inc. P.O. Box 5 Dalton, MA 01227-0005 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$8,249.92 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
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3.19	Nonpriority creditor's name and mailing address Beacon Mechanical, LLC PO Box 868 Granby, CT 06035 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$2,022.69
3.20	Nonpriority creditor's name and mailing address Bernadine Clark c/o David Clark 59 Garfield St. Springfield, MA 01108 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$139,493.70
3.21	Nonpriority creditor's name and mailing address Betts Plumbing & Heating Supply Inc. 14 Coleman Avenue P.O. Box 365 Westfield, MA 01086-0354 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$2,104.93
3.22	Nonpriority creditor's name and mailing address Beverly Demers c/o Sharon Henn 98 Parker St. Agawam, MA 01001 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$242,910.00
3.23	Nonpriority creditor's name and mailing address Beverly Rzewnicki 21 South Village East Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes	\$176,310.00
3.24	Nonpriority creditor's name and mailing address Bob Kelly 13 South Village Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$175,920.00
3.25	Nonpriority creditor's name and mailing address Boston Mutual PO Box 55153 Boston, MA 02205-5153 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$109.28

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3.26	Nonpriority creditor's name and mailing address Canon Financial Services, Inc. 14904 Collections Center Drive Chicago, IL 60693-0149 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$212.50
3.27	Nonpriority creditor's name and mailing address Carl & Margaret Mattson 56 Sawmill Park Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$203,310.00
3.28	Nonpriority creditor's name and mailing address Carol and Graydon DeLand 7 Canal Road Apt. 216 Suffield, CT 06078 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$215,910.00
3.29	Nonpriority creditor's name and mailing address Carol Bernardara 2 Bayberry Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$193,410.00
3.30	Nonpriority creditor's name and mailing address Carol Ganek 62 Sawmill Park Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$233,910.00
3.31	Nonpriority creditor's name and mailing address Carol Quinn 4 Sawmill Park Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$119,920.00
3.32	Nonpriority creditor's name and mailing address Carole D'Amato 14 South Village East Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$161,836.00

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3.33	Nonpriority creditor's name and mailing address Carolyn Buchanan 43 South Village East Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$131,920.00
3.34	Nonpriority creditor's name and mailing address Carolyn Yetman 64 Sawmill Park Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$161,910.00
3.35	Nonpriority creditor's name and mailing address Catherine Harrington 1 Sawmill Park Apartment 302 Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$185,310.00
3.36	Nonpriority creditor's name and mailing address Cebula Electronics Corp 637 Front Street Chicopee, MA 01013 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$145.00
3.37	Nonpriority creditor's name and mailing address Cecile Blais 26 South Village Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$251,910.00
3.38	Nonpriority creditor's name and mailing address Charles Nitsch c/o Judith Nitsch 17 Blake Road Weston, MA 02493 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$152,910.00
3.39	Nonpriority creditor's name and mailing address Charles Warner 41 Sawmill Park Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$202,410.00

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3.40	Nonpriority creditor's name and mailing address Chef Works 12325 Kerran St Poway, CA 92064 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$77.11
3.41	Nonpriority creditor's name and mailing address Chester and Betty Stenzel c/o Kate Dugan 63 Murray Ave. Westfield, MA 01085 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$170,910.00
3.42	Nonpriority creditor's name and mailing address Claire Rogers 16 Sawmill Park Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$161,910.00
3.43	Nonpriority creditor's name and mailing address Clara Page 1 Sawmill Park Apartment 309 Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$143,910.00
3.44	Nonpriority creditor's name and mailing address Clark Paint & Varnish Co., Inc. 966 Union Street West Springfield, MA 01089 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$425.79
3.45	Nonpriority creditor's name and mailing address Clearly Communications Dept LA 24287 Pasadena, CA 91185-4287 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$163.09
3.46	Nonpriority creditor's name and mailing address Comcast P.O. Box 1577 Newark, NJ 07101-1577 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$5,289.28

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3.47	Nonpriority creditor's name and mailing address Commonwealth of Mass Dept of Fire Servic One State Rd Stow, MA 01775-1025 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$150.00
3.48	Nonpriority creditor's name and mailing address Connie Johnson 18 Morningside Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$138,845.70
3.49	Nonpriority creditor's name and mailing address Conrad and Joan Clendenin c/o Keith Clendenin 303 North Lane Granville, MA 01034 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$193,410.00
3.50	Nonpriority creditor's name and mailing address Cosmo & Mary Avato c/o Todd Ratner, Bacon & Wilson 33 State Street Springfield, MA 01103 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$177,292.00
3.51	Nonpriority creditor's name and mailing address Daniels Equipment Co., Inc. 45 Priscilla Lane Auburn, NH 03032 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$107.13
3.52	Nonpriority creditor's name and mailing address David Byington 1 Sawmill Park Apartment 312 Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$103,920.00
3.53	Nonpriority creditor's name and mailing address Dennis & Barb Fortin 66 Sawmill Park Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$212,310.00

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3.54	Nonpriority creditor's name and mailing address Dexter & Joyce O'Brien 34 Sawmill Park Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$161,910.00
3.55	Nonpriority creditor's name and mailing address Donald & Delia Phillips 17 South Village East Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$170,019.00
3.56	Nonpriority creditor's name and mailing address Donald & Grace Snow 24 South Village Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$251,910.00
3.57	Nonpriority creditor's name and mailing address Donald and Lois Reed c/o Donald F. Reed 206 Reeds Landing Springfield, MA 01109 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$213,753.31
3.58	Nonpriority creditor's name and mailing address Donald Munro c/o Donald Munro IV 11215 Valley Bend Dr. Germantown, MD 20876 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$170,910.00
3.59	Nonpriority creditor's name and mailing address Dorina Konopka 2204 Hall Place NW Washington, DC 20007 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Related Party Loan</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$39,323.00
3.60	Nonpriority creditor's name and mailing address Doris Alexander 3 South Village East Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$211,850.10

Debtor	Name	Case number (if known)	
	GKS Corporation	19-30998	
3.61	Nonpriority creditor's name and mailing address Dorothy Burke 15 South Village East Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$176,310.00
3.62	Nonpriority creditor's name and mailing address Dorothy Mongeau c/o Joanne Mongeau 267 Valley View Drive Westfield, MA 01085 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$159,900.00
3.63	Nonpriority creditor's name and mailing address Dorothy Papageorge 10 Morningside Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$161,910.00
3.64	Nonpriority creditor's name and mailing address Dorothy Whittaker 52 Sawmill Park Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$126,836.00
3.65	Nonpriority creditor's name and mailing address Duva 479 Hartford Turnpike PO Box 560 Shrewsbury, MA 01545 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$213.19
3.66	Nonpriority creditor's name and mailing address Earnest and Doris Gates c/o Holly Lewis 37 Broad Street Westfield, MA 01085 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Life Lease</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.67	Nonpriority creditor's name and mailing address ECOLAB, INC P.O. Box 32027 New York, NY 10087-2027 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$466.78

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3.68	Nonpriority creditor's name and mailing address Edward & Carolyn McMahon 45 Sawmill Park Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$251,910.00
3.69	Nonpriority creditor's name and mailing address Eileen Millette c/o Janis Ogden 93 Ely St. Westfield, MA 01085 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$114,906.28
3.70	Nonpriority creditor's name and mailing address Eleanor Davio 17 South Village Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$123,920.00
3.71	Nonpriority creditor's name and mailing address Elizabeth & John Brooks 80 Sawmill Park Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$242,910.00
3.72	Nonpriority creditor's name and mailing address Elizabeth Cassin c/o Kathryn A. Cassin 61 Pleasant St. Brattleboro, VT 05301 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$176,310.00
3.73	Nonpriority creditor's name and mailing address Elizabeth Dillingham 18 Sawmill Park Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$233,910.00
3.74	Nonpriority creditor's name and mailing address Elizabeth Fernandez c/o Mary Ann Fernandez (POA) P.O. Box 243 Granville, MA 01034 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$114,549.15

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3.75	Nonpriority creditor's name and mailing address Elizabeth Gaylord 31 South Village East Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$215,920.00
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3.76	Nonpriority creditor's name and mailing address Ella Adamites 72 Sawmill Park Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Life Lease</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
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3.77	Nonpriority creditor's name and mailing address Erma Kellogg c/o John Kellogg 7 Woods Way Clifton Park, NY 12065 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$156,182.20
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3.78	Nonpriority creditor's name and mailing address Everett and Mable Wilder Charles Wilder 78 Granville Rd #20 Westfield, MA 01085 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$150,918.56
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3.79	Nonpriority creditor's name and mailing address Excel Nursing Services 4 Stony Hill Rd Wilbraham, MA 01095 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$3,479.45
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3.80	Nonpriority creditor's name and mailing address Executive Floor. Inc. 21Cranberry Lane Granby, CT 06035 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$139.50
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3.81	Nonpriority creditor's name and mailing address Family Appliance & Mechanical, Inc. 325 Walnut St Ext Agawam, MA 01001 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$2,782.50
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3.82	Nonpriority creditor's name and mailing address Farmer Brothers P.O. Box 79705 City of Industry, CA 91716-9705 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$1,287.52
3.83	Nonpriority creditor's name and mailing address Fire Protection Testing 1701 Highland Avenue #4 Cheshire, CT 06410 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$15,312.61
3.84	Nonpriority creditor's name and mailing address Florence Fournier c/o Thomas Fournier 144 Kosak Court Feeding Hills MA, 0 01030 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$161,910.00
3.85	Nonpriority creditor's name and mailing address Food Services Resources 5350 McEver Road Ste A Flowery Branch, GA 30542 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$183.16
3.86	Nonpriority creditor's name and mailing address Frances Trzasko 1 Sawmill Park Apartment 209 Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$128,610.00
3.87	Nonpriority creditor's name and mailing address Francis & Nancy McNulty 9 South Village East Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$179,910.00
3.88	Nonpriority creditor's name and mailing address Frank Nascembeni c/o Paul Nascimbeni 36 Ellison Agawam, MA 01001 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$110,880.00

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3.89	Nonpriority creditor's name and mailing address Frank White 26 Sawmill Park Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$180,463.50
3.90	Nonpriority creditor's name and mailing address Frederick Rogers 90 Sawmill Park Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$197,910.00
3.91	Nonpriority creditor's name and mailing address G & H Landscaping, Inc. 58 Commercial Street Holyoke, MA 01040 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$1,523.93
3.92	Nonpriority creditor's name and mailing address George & Ellen Freeman 42 Sawmill Park Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$242,910.00
3.93	Nonpriority creditor's name and mailing address George & Judith Wheeler 1 South Village East Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$157,836.00
3.94	Nonpriority creditor's name and mailing address George and Arlene Hughes c/o Joan Benoitt PO Box 764 Blanford, MA 01008 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$157,144.14
3.95	Nonpriority creditor's name and mailing address George Kelleher c/o Christine Frappier 25 Tannery Road #6 Westfield, MA 01085 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$99,591.00

Debtor	Name	Case number (if known)	
GKS Corporation		19-30998	
3.96	Nonpriority creditor's name and mailing address Geraldine Murphy 1 Sawmill Park Apartment 310 Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$161,910.00
3.97	Nonpriority creditor's name and mailing address Gerry & Joan Sodano 1 Sawmill Park Apartment 216 Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$175,410.00
3.98	Nonpriority creditor's name and mailing address Gladys Young 35 South Village East Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$176,310.00
3.99	Nonpriority creditor's name and mailing address Glen & Maureen Ebisch/Egan 8 Morningside Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$251,910.00
3.100	Nonpriority creditor's name and mailing address Gordon and Mary Nelson c/o Elizabeth Nelson 1866 Park Blvd Palo, CA 64306 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$191,920.00
3.101	Nonpriority creditor's name and mailing address Gordon Miller c/o William A. Page, Esq. The Law Office of William A. Page P.C. 9 Abbott Street Beverly, MA 01915 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$71,955.00
3.102	Nonpriority creditor's name and mailing address Great White Cleaning Company P.O. Box 1024 Westfield, MA 01086 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$480.00

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3.103	Nonpriority creditor's name and mailing address Gretchen Mackechnie 44 Sawmill Park Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$197,910.00
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3.104	Nonpriority creditor's name and mailing address Gretchen Shepard 20 Morningside Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$140,130.00
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3.105	Nonpriority creditor's name and mailing address Guarco, Alan 115 Notch Road Granby, CT 06035 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Related Party Loan</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$40,000.00
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3.106	Nonpriority creditor's name and mailing address H.L. Dempsey Co. 103 Baldwin St. P.O. Box 1110 West Springfield, MA 01090 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$1,535.31
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3.107	Nonpriority creditor's name and mailing address Harold & Joy Hannon 28 Sawmill Park Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$161,910.00
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3.108	Nonpriority creditor's name and mailing address HD Supply P.O. Box 509058 San Diego, CA 92150-9058 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$923.41
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3.109	Nonpriority creditor's name and mailing address Healthcare News, Inc. 1441 Main Street Springfield, MA 01103 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$550.00
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3.110	Nonpriority creditor's name and mailing address Henry and Shirley Wilcox c/o Nancy Brown-Roy 3 Brayton Dr. Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$212,310.00
3.111	Nonpriority creditor's name and mailing address Interstate Building Supply, Inc. 635 College Highway P.O. Box 200 Southwick, MA 01077-0200 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$110.30
3.112	Nonpriority creditor's name and mailing address Irene Kmiecik 58 Sawmill Park Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$111,920.00
3.113	Nonpriority creditor's name and mailing address James & Anita McNamee 27 South Village East Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$146,745.60
3.114	Nonpriority creditor's name and mailing address James & Joyce Niedzialkowski 23 South Village East Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$176,310.00
3.115	Nonpriority creditor's name and mailing address James and Nancy Olsen c/o Eric G. Olsen 147 Old Woodbury Road Southbury, CT 06488 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$196,472.84
3.116	Nonpriority creditor's name and mailing address Jane Pratt c/o Susan Moussette 12 Lowell Lane Huntington, MA 01050 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$189,079.98

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3.117	Nonpriority creditor's name and mailing address Jane Thompson 3 South Village Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$180,090.00
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3.118	Nonpriority creditor's name and mailing address Jean Lamoreau c/o June Ligenza P.O. Box 1041 Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$123,396.64
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3.119	Nonpriority creditor's name and mailing address Jean Wroblewski 32 Sawmill Park Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Life Lease</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
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3.120	Nonpriority creditor's name and mailing address Jelly Belly Pools P.O. Box 936 58 Southwick Road Westfield, MA 01086 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$548.23
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3.121	Nonpriority creditor's name and mailing address Jennie Colson c/o Olga Colson Suffield on the River 1 Canal Road Suffield, CT 06078 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$126,869.78
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3.122	Nonpriority creditor's name and mailing address Joan Ugolik 10 Sawmill Park Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$148,410.00
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3.123	Nonpriority creditor's name and mailing address Joanne Melanson 2 South Village East Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$179,910.00
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3.124	Nonpriority creditor's name and mailing address John Cannon 7 South Village East Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$130,659.20
3.125	Nonpriority creditor's name and mailing address John & Lynn Litchfield 49 Sawmill Park Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$212,745.65
3.126	Nonpriority creditor's name and mailing address John and Constance Cannon c/o Chris Cannon 232 Forest Street Reading, MA 01867 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$171,611.62
3.127	Nonpriority creditor's name and mailing address John Miller c/o Jackie Samalus 7 Northwoods Rd. N. Granby, CT 06060 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$111,920.00
3.128	Nonpriority creditor's name and mailing address John Pearson c/o Marjorie Donovan 155 Marble St. Apt. 8 Lee, MA 01238 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$148,410.00
3.129	Nonpriority creditor's name and mailing address Johnstone Supply 590 Center Street Chicopee, MA 01013 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$2,412.14
3.130	Nonpriority creditor's name and mailing address Joseph and Beverly Kingsley c/o Gerald & Margaret Scoville 15 Laura Circle Agawam, MA 01001 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$112,772.12

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3.131	Nonpriority creditor's name and mailing address Joyce Arnold 2-B Sawmill Park Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$147,920.00
3.132	Nonpriority creditor's name and mailing address Joyce Dudgeon 1 Sawmill Park Apartment 319 Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$157,410.00
3.133	Nonpriority creditor's name and mailing address Judy Chase c/o Lisa Beauvais (Atty) 171 Park Ave. Ste 101 West Springfield, MA 01089 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes	\$192,998.50
3.134	Nonpriority creditor's name and mailing address Julia Fiore c/o Joan Greer-Schwartz 20 Holland Ave Westfield, MA 01085 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes	\$137,910.00
3.135	Nonpriority creditor's name and mailing address June Peterson c/o Jill Koste 155 East Shore Drive Colchester, CT 06415 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$176,743.31
3.136	Nonpriority creditor's name and mailing address Kenneth and Janet Keighley c/o Karen Arble 254 Locust St. Holyoke, MA 01040 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$179,910.00
3.137	Nonpriority creditor's name and mailing address Laurel Brenneman c/o Elizabeth Tavigliolu 20 Broad St. New Winsor, NY 12553 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$175,410.00

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3.138	Nonpriority creditor's name and mailing address Lawson Products P.O. Box 809401 Chicago, IL 60680-9401 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$87.68
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3.139	Nonpriority creditor's name and mailing address Lent's Enterprises, Inc. 95 Egleston Road Westfield, MA 01085 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$2,900.00
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3.140	Nonpriority creditor's name and mailing address Lesley Lorenzen 8 Sawmill Park Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes	\$161,836.00
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3.141	Nonpriority creditor's name and mailing address Lester and Jane Hotaling c/o Susan E. Hotaling 419 Lorraine Avenue Utica, NY 13502 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$143,920.00
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3.142	Nonpriority creditor's name and mailing address Liturgical Publications, Inc. 4560 East 71 Street Cuyahoga Heights, OH 44105 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$162.50
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3.143	Nonpriority creditor's name and mailing address Lorraine Tratiak c/o Joann Tratiak 253 Redlands St. Springfield, MA 01104 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$119,900.00
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3.144	Nonpriority creditor's name and mailing address Louise Tagliavini c/o Carl Tagliavini 112 Ridgecrest Drive Westfield, MA 01085 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$205,382.50
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3.145	Nonpriority creditor's name and mailing address Luigi DellaLuna c/o Kevin Withers, Esq. Egan Flanagan and Cohen PC 67 Market St. Springfield, MA 01103 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$156,182.20
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3.146	Nonpriority creditor's name and mailing address Majestic Theater 131 Elm Street PO Box 511 West Springfield, MA 01089 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$533.00
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3.147	Nonpriority creditor's name and mailing address Margaret Ferrero c/o William A. Page, Esq. The Law Office of William A. Page P.C. 9 Abbott Street Beverly, MA 01915 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes	\$37,283.00
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3.148	Nonpriority creditor's name and mailing address Margaret Tella c/o William and JoAnne Tella 2 Fairfield Road Enfield, CT 06082 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$135,621.09
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3.149	Nonpriority creditor's name and mailing address Maria Gallo 30 Sawmill Park Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$233,910.00
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3.150	Nonpriority creditor's name and mailing address Marian Herrick 4 Bayberry Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$137,623.50
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3.151	Nonpriority creditor's name and mailing address Marie Rhyné 1 Sawmill Park Apartment 210 Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$148,410.00
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3.152	Nonpriority creditor's name and mailing address Marie Thompson 43 Sawmill Park Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$251,910.00
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3.153	Nonpriority creditor's name and mailing address Marilyn Mackinnon 19 Morningside Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$233,910.00
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3.154	Nonpriority creditor's name and mailing address Marilyn Riddle 39 South Village East Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$176,310.00
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3.155	Nonpriority creditor's name and mailing address Marion Mistretta 10 Westview Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$152,910.00
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3.156	Nonpriority creditor's name and mailing address Marjorie Lear c/o David H. Lear 115 Moody Road Enfield, CT 06082 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$135,621.09
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3.157	Nonpriority creditor's name and mailing address Mary Brogan 47 South Village East Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$193,836.00
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3.158	Nonpriority creditor's name and mailing address Mary Eaton 1 Sawmill Park Apartment 207 Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes	\$116,910.00
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3.159	Nonpriority creditor's name and mailing address Mary McLaughlin c/o Barbara Wynn 40 Beach Rd. Old Saybrook, CT 06475 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$161,910.00
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3.160	Nonpriority creditor's name and mailing address Mary Van Loan c/o Marta Van Loan 930 W. Arlington St. Martinez, CA 94553 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$212,310.00
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3.161	Nonpriority creditor's name and mailing address Mary Wirth 12 Westview Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$233,910.00
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3.162	Nonpriority creditor's name and mailing address Maurice & Louise Brassard 74 Sawmill Park Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$183,920.00
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3.163	Nonpriority creditor's name and mailing address Medco Supply Co 25 Northpointe Parkway Suite 25 Amherst, NY 14228 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$437.64
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3.164	Nonpriority creditor's name and mailing address MedTech 565 S. Mason Road Ste.484 Katy, TX 77450 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$989.00
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3.165	Nonpriority creditor's name and mailing address Michael Guarco 7 Bayberry Drive East Granby, CT 06026 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Related Party Loan</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$107,849.00
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Name				
3.166	Nonpriority creditor's name and mailing address Mildred Zavarella 86 Sawmill Park Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	<u>\$233,966.25</u>	
3.167	Nonpriority creditor's name and mailing address Milton Harnois 1 Sawmill Park Apartment 214 Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	<u>\$134,910.00</u>	
3.168	Nonpriority creditor's name and mailing address Muriel Moras c/o Kevin Withers, Esq. Egan Flanagan and Cohen PC 67 Market St. Springfield, MA 01103 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	<u>\$193,808.12</u>	
3.169	Nonpriority creditor's name and mailing address Myrna Butler 13 South Village East Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	<u>\$188,910.00</u>	
3.170	Nonpriority creditor's name and mailing address Nancy Allman 4 Westview Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	<u>\$161,910.00</u>	
3.171	Nonpriority creditor's name and mailing address NAPA Autoparts PO Box 414988 Boston, MA 02241-4988 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	<u>\$184.57</u>	
3.172	Nonpriority creditor's name and mailing address NDXteriors 1224 Mill Street, Building B East Berlin, CT 06023 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed Basis for the claim: ____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	<u>Unknown</u>	

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3.173	Nonpriority creditor's name and mailing address Paddy Stella 1 Sawmill Park Apartment 102 Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$161,910.00
3.174	Nonpriority creditor's name and mailing address Pat & Robert Bussolari 19 South Village East Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$142,659.20
3.175	Nonpriority creditor's name and mailing address Patricia Breveleri 1 Sawmill Park Apartment 205 Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$211,410.00
3.176	Nonpriority creditor's name and mailing address Peggy Wood 6 South Village East Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$194,310.00
3.177	Nonpriority creditor's name and mailing address Peter & Sonja Ickenroth 48 Sawmill Park Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$251,910.00
3.178	Nonpriority creditor's name and mailing address Phyllis Barclay 20 Sawmill Park Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$179,920.00
3.179	Nonpriority creditor's name and mailing address Pitney Bowes Global Fin Services LLC PO Box 371887 Pittsburgh, PA 15250-7887 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$724.90

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3.180	Nonpriority creditor's name and mailing address Pitney Bowes Purchase Power P.O. Box 371874 Pittsburgh, PA 15250-7874 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$336.47
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3.181	Nonpriority creditor's name and mailing address Proshred Security 75 Post Office Park 2nd floor Wilbraham, MA 01095 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$130.00
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3.182	Nonpriority creditor's name and mailing address R & R Power Equipment 127 Hartford Avenue East Granby, CT 06026 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$612.50
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3.183	Nonpriority creditor's name and mailing address Ralph and Francena Smith c/o Susan Kochanek 3 South Street Westfield, MA 01085 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$143,845.53
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3.184	Nonpriority creditor's name and mailing address Ralph and Ruth D'Onfro c/o Robin Gardner 2 Amberleaf Way Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$99,351.29
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3.185	Nonpriority creditor's name and mailing address ReadyRefresh by Nestle PO Box 856192 Louisville, KY 40285-6192 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$327.59
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3.186	Nonpriority creditor's name and mailing address Reginald and Irene Larouche c/o Reginald and Irene Larouche 803 Elm Street Lady Lake, FL 32159 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$99,902.47
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Debtor	GKS Corporation		Case number (if known)	19-30998
Name				
3.187	Nonpriority creditor's name and mailing address Reliance Standard Insurance PO Box 3124 Southeastern, PA 19398 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: Trade Payable Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$133.58	
3.188	Nonpriority creditor's name and mailing address Reminder Publications 280 North Main Street East Longmeadow, MA 01028 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: Trade Payable Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$1,247.63	
3.189	Nonpriority creditor's name and mailing address Richard & Patrica Williams 50 Sawmill Park Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: Residency Agreement/Note Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$175,920.00	
3.190	Nonpriority creditor's name and mailing address Richard and Carole Pomeroy c/o Richard & Phyllis Pomeroy 10214 Bay Drive Westford, MA 01886 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: Residency Agreement/Note Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$152,910.00	
3.191	Nonpriority creditor's name and mailing address Richard and Nancy McBride c/o Richard McBride 9715 Fanning Basket Lane Ladson, SC 29456 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: Residency Agreement/Note Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$226,224.27	
3.192	Nonpriority creditor's name and mailing address RJ Mase, LLC P.O. Box 2032 Norwalk, CT 06852-2032 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: Trade Payable Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$52.50	
3.193	Nonpriority creditor's name and mailing address Robert & Lorraine Bates 41 South Village East Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: Residency Agreement/entrance fee in escrow Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$251,910.00	

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3.194	Nonpriority creditor's name and mailing address Robert and Lili Burns c/o Kim Cosman 136 Barber Street Springfield, MA 01109 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$157,410.00
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3.195	Nonpriority creditor's name and mailing address Robert and Mary Tucker c/o Renee Zaugg 3 Wyncourte East Granby, CT 06026 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Life Lease</u> Is the claim subject to offset? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes	Unknown
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3.196	Nonpriority creditor's name and mailing address Robert and Shirley DeSanti c/o Carol Laflamme 29 Everett Street Chicopee, MA 01020 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$135,525.14
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3.197	Nonpriority creditor's name and mailing address Robert Rising 22 Sawmill Park Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$161,910.00
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3.198	Nonpriority creditor's name and mailing address Roland and Patricia Durocher c/o Ronald Durocher Quail Run Apt. 232 50 Cardinal Dr. Agawam, MA 01001 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$140,579.52
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3.199	Nonpriority creditor's name and mailing address Ronald & Jean Paro 84 Sawmill Park Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$212,310.00
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3.200	Nonpriority creditor's name and mailing address Ruth Hannum c/o Patricia Turner, POA 1455 Main Rd. Granville, MA 01034 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$152,393.40
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3.201	Nonpriority creditor's name and mailing address Sarat Ford 245 Springfield Street Agawam, MA 01001-1596 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$5,089.81
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3.202	Nonpriority creditor's name and mailing address Sardilli Produce 212 Locust Street Hartford, CT 06114 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$1,964.69
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3.203	Nonpriority creditor's name and mailing address Selwyn Williams 24 Sawmill Park Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Life Lease</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
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3.204	Nonpriority creditor's name and mailing address Serv-U Locksmiths 977 Saint James Ave. Springfield, MA 01104 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$650.99
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3.205	Nonpriority creditor's name and mailing address Shirley Anderson 39 Sawmill Park Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$149,310.00
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3.206	Nonpriority creditor's name and mailing address Shirley O'Neil c/o Richard H. Hastings 17 Bromont Street Chicopee, MA 01020 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$156,088.53
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3.207	Nonpriority creditor's name and mailing address Shirley Riga 51 South Village East Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$167,920.00
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3.208	Nonpriority creditor's name and mailing address Shirley Roy c/o Chris Subotin 77 Chestnut Lane Agawam, MA 01001 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Life Lease</u> Is the claim subject to offset? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes	Unknown
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3.209	Nonpriority creditor's name and mailing address Site One Landscape Supply 1004-1010 Memorial Ave West Springfield, MA 00108-9351 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$2.68
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3.210	Nonpriority creditor's name and mailing address Sophie Killips 1 Sawmill Park Apartment 208 Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$148,410.00
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3.211	Nonpriority creditor's name and mailing address Southwick Florist P.O. Box 959 Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$38.12
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3.212	Nonpriority creditor's name and mailing address Southwoods P.O. Box 1106 610 College Highway Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$201.06
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3.213	Nonpriority creditor's name and mailing address Spath & Son, Inc 12 Old Stage Rd Westfield, MA 01085 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$929.63
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3.214	Nonpriority creditor's name and mailing address State Line Oil 514 Salmon Brook Street P.O. Box 209 Granby, CT 06035 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$12,257.40
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Debtor	GKS Corporation Name	Case number (if known)	19-30998
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3.215	Nonpriority creditor's name and mailing address Stephen & Dorothy Piasicik 88 Sawmill Park Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$157,410.00
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3.216	Nonpriority creditor's name and mailing address Suzanne Risko 8 Westview Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$193,410.00
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3.217	Nonpriority creditor's name and mailing address Suzanne Bruce 12 Morningside Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$169,915.00
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3.218	Nonpriority creditor's name and mailing address Sysco Connecticut, LLC PO Box 4003 Rocky Hill, CT 06067-4003 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$29,105.49
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3.219	Nonpriority creditor's name and mailing address The Republican PO Box 9001026 Louisville, KY 40290-1026 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$1,709.94
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3.220	Nonpriority creditor's name and mailing address Theodore & Marjorie Hellstein 16 Morningside Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$157,410.00
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3.221	Nonpriority creditor's name and mailing address Theresa DeGray 19 South Village Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/entrance fee in escrow</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$205,545.60
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Debtor	GKS Corporation Name	Case number (if known)	19-30998
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3.222	Nonpriority creditor's name and mailing address Thomas Kozik 45 South Village East Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$171,920.00
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3.223	Nonpriority creditor's name and mailing address Thomas and Josephine Manfredi c/o Carol Spelman PO Box 1017 East Longmeadow, MA 01028 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes	\$143,910.00
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3.224	Nonpriority creditor's name and mailing address ThreadZ by Design 59 N Elm Street Westfield, MA 01085 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$339.80
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3.225	Nonpriority creditor's name and mailing address Tilia Fantasia 15 Morningside Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$164,430.00
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3.226	Nonpriority creditor's name and mailing address Tim & Barbara Eddy 47 Sawmill Park Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$251,910.00
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3.227	Nonpriority creditor's name and mailing address Tynic Landscaping, LLC PO Box 1010 Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$2,178.30
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3.228	Nonpriority creditor's name and mailing address U.S.A. Hauling & Recycling, Inc. P.O. Box 808 East Windsor, CT 06088 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$719.25
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Debtor	GKS Corporation <small>Name</small>	Case number (if known)	19-30998
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3.229	Nonpriority creditor's name and mailing address Unidine Lifestyles P.O. Box 102289 Atlanta, GA 30368-2289 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$17,178.72
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3.230	Nonpriority creditor's name and mailing address United Rentals PO Box 100711 Atlanta, GA 30384-0711 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$928.24
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3.231	Nonpriority creditor's name and mailing address Ursula Mac 1 Sawmill Park Apartment 105 Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$167,920.00
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3.232	Nonpriority creditor's name and mailing address Ursula Mac c/o Kevin Withers, Esq. Egan Flanagan and Cohen PC 67 Market St. Springfield, MA 01103 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$153,487.92
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3.233	Nonpriority creditor's name and mailing address USA Mechanical 15 D International Drive East Granby, CT 06026 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$388.18
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3.234	Nonpriority creditor's name and mailing address Valvoline Express P.O. Box 319 657 College Highway Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$82.50
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3.235	Nonpriority creditor's name and mailing address Verizon PO Box 15124 Albany, NY 12212-5124 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$177.73
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Debtor	GKS Corporation Name	Case number (if known)	19-30998
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3.236	Nonpriority creditor's name and mailing address Virginia Orson 1 Sawmill Park Apartment 303 Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$157,410.00
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3.237	Nonpriority creditor's name and mailing address Wally & Shirley Cortis 1 Sawmill Park Apartment 311 Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$224,910.00
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3.238	Nonpriority creditor's name and mailing address Walter Pilipski 17 Morningside Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$124,731.00
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3.239	Nonpriority creditor's name and mailing address Waltham Service, Inc. P.O. Box 540538 Waltham, MA 02454-0538 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$1,028.00
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3.240	Nonpriority creditor's name and mailing address Weld Power Service Co. 1529 Grafton Road Millbury, MA 01527-4332 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$1,529.65
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3.241	Nonpriority creditor's name and mailing address Whittlesey & Hadley, PC 280 Trumbull Street Hartford, CT 06103-3509 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Payable</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$9,500.00
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3.242	Nonpriority creditor's name and mailing address William & Karene Dietsche 29 South Village East Southwick, MA 01077 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Residency Agreement/Note</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$229,577.60
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Debtor **GKS Corporation** Case number (if known) **19-30998**
Name

3.243 Nonpriority creditor's name and mailing address **William and JoAnne Tella**
c/o William and JoAnne Tella
2 Fairfield Road
Enfield, CT 06082
Date(s) debt was incurred _____
Last 4 digits of account number _____
As of the petition filing date, the claim is: Check all that apply. **\$251,910.00**
☐ Contingent
☐ Unliquidated
☐ Disputed
Basis for the claim: **Residency Agreement/Note**
Is the claim subject to offset? ☒ No ☐ Yes

3.244 Nonpriority creditor's name and mailing address **William Bozenhard**
c/o Krista Wood
29 Primrose Lane
Agawam, MA 01001
Date(s) debt was incurred _____
Last 4 digits of account number _____
As of the petition filing date, the claim is: Check all that apply. **\$123,284.42**
☐ Contingent
☐ Unliquidated
☐ Disputed
Basis for the claim: **Residency Agreement/Note**
Is the claim subject to offset? ☒ No ☐ Yes

3.245 Nonpriority creditor's name and mailing address **Y.M.C.A.**
67 Court Street
Westfield, MA 01085
Date(s) debt was incurred _____
Last 4 digits of account number _____
As of the petition filing date, the claim is: Check all that apply. **\$440.00**
☐ Contingent
☐ Unliquidated
☐ Disputed
Basis for the claim: **Trade Payable**
Is the claim subject to offset? ☒ No ☐ Yes

Part 3: List Others to Be Notified About Unsecured Claims

4. List in alphabetical order any others who must be notified for claims listed in Parts 1 and 2. Examples of entities that may be listed are collection agencies, assignees of claims listed above, and attorneys for unsecured creditors.

If no others need to be notified for the debts listed in Parts 1 and 2, do not fill out or submit this page. If additional pages are needed, copy the next page.

Name and mailing address

On which line in Part1 or Part 2 is the related creditor (if any) listed?

Last 4 digits of account number, if any

Part 4: Total Amounts of the Priority and Nonpriority Unsecured Claims

5. Add the amounts of priority and nonpriority unsecured claims.

5a. Total claims from Part 1

5b. Total claims from Part 2

5c. Total of Parts 1 and 2
Lines 5a + 5b = 5c.

Total of claim amounts	
5a.	\$ 0.00
5b. +	\$ 28,360,287.30
5c.	\$ 28,360,287.30

Fill in this information to identify the case:

Debtor name **GKS Corporation**

United States Bankruptcy Court for the: **DISTRICT OF MASSACHUSETTS**

Case number (if known) **19-30998**

☐ Check if this is an amended filing

Official Form 206G

Schedule G: Executory Contracts and Unexpired Leases

12/15

Be as complete and accurate as possible. If more space is needed, copy and attach the additional page, number the entries consecutively.

1. Does the debtor have any executory contracts or unexpired leases?

☐ No. Check this box and file this form with the debtor's other schedules. There is nothing else to report on this form.

☒ Yes. Fill in all of the information below even if the contacts of leases are listed on *Schedule A/B: Assets - Real and Personal* (Official Form 206A/B).

Property

2. List all contracts and unexpired leases

State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease

2.1. State what the contract or lease is for and the nature of the debtor's interest **Assisted living agreement**

State the term remaining

List the contract number of any government contract

**Beverly Janowetch
21 South Village East
Southwick, MA 01077**

2.2. State what the contract or lease is for and the nature of the debtor's interest **Assisted living agreement**

State the term remaining

List the contract number of any government contract

**Catherine Cook
1 Sawmill Park
Apartment 109
Southwick, MA 01077**

2.3. State what the contract or lease is for and the nature of the debtor's interest **Assisted living agreement**

State the term remaining

List the contract number of any government contract

**Dorothy Kowaleski
1 Sawmill Park
Apartment 106
Southwick, MA 01077**

2.4. State what the contract or lease is for and the nature of the debtor's interest **Rental agreement**

State the term remaining

5 mos

List the contract number of any government contract

**Harriet DeINegro
1 Sawmill Park
Apartment 306
Southwick, MA 01077**

Debtor 1 **GKS Corporation**

Case number (if known) **19-30998**

First Name

Middle Name

Last Name

Additional Page if You Have More Contracts or Leases

2. List all contracts and unexpired leases

State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease

2.5. State what the contract or lease is for and the nature of the debtor's interest **Copier Lease**

State the term remaining **34 months**

List the contract number of any government contract

**HL Dempsey Co.
103 Baldwin Street
West Springfield, MA 01089**

2.6. State what the contract or lease is for and the nature of the debtor's interest **Assisted living agreement**

State the term remaining

List the contract number of any government contract

**June Powers
1 Sawmill Park
Apartment 111
Southwick, MA 01077**

2.7. State what the contract or lease is for and the nature of the debtor's interest **Assisted living agreement**

State the term remaining

List the contract number of any government contract

**Kathleen O'Connor
1 Sawmill Park
Apartment 104
Southwick, MA 01077**

2.8. State what the contract or lease is for and the nature of the debtor's interest **Assisted living agreement**

State the term remaining

List the contract number of any government contract

**Mary Goodwin
1 Sawmill Park
Apartment 112
Southwick, MA 01077**

2.9. State what the contract or lease is for and the nature of the debtor's interest **Rental agreement**

State the term remaining **8 mos**

List the contract number of any government contract

**Ralph Cortis
1 Sawmill Park
Apartment 313
Southwick, MA 01077**

2.10. State what the contract or lease is for and the nature of the debtor's interest **Rental agreement**

State the term remaining

List the contract number of any government contract

**Robert and Ceil Perry
1 Sawmill Park
Apartment 212
Southwick, MA 01077**

Debtor 1 **GKS Corporation**

First Name

Middle Name

Last Name

Case number (if known) **19-30998**

Additional Page if You Have More Contracts or Leases

2. List all contracts and unexpired leases

State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease

government contract

2.11. State what the contract or lease is for and the nature of the debtor's interest

Life leases (see attached exhibit)

State the term remaining

See attached exhibit

List the contract number of any government contract

See attached exhibit

2.12. State what the contract or lease is for and the nature of the debtor's interest

Residency Agreements (see attached exhibit)

State the term remaining

See attached exhibit

List the contract number of any government contract

See attached exhibit

2.13. State what the contract or lease is for and the nature of the debtor's interest

Assisted living agreement

State the term remaining

List the contract number of any government contract

**Terry and Arlene Glanville
25 South Village East
Southwick, MA 01077**

Schedule G attachment - Life Leases

The American Inn for Retirement Services

Last Name	First Name	Second Person Name	Address	Date Contract Signed
Adamites	Edward	Ella	72 Sawmill Park, Southwick, MA 01077	10/31/1996
Gates	Earnest	Doris	c/o Holly Lewis, 37 Broad Street, Westfield, MA 01805	10/31/1996
Roy	Shirley		c/o Chris Subotin-Prentice, 77 Chesnut Lane, Agawam, MA 01001	10/11/1996
Tucker	Robert	May	c/o Renee Zaugg, 3 Wyncourte, East Granby, CT 06026	10/31/1996
Williams	Selwym	Marion	24 Sawmill Park, Southwick, MA 01077	3/14/1996
Wroblewski	Jean		32 Sawmill Park, Southwick, MA 01077	12/7/1995

Schedule G attachment - Residency Agreements

Last Name	First Name	Second Person Name	Date Contract Signed
Adamites	Edward	Ella	10/31/1996
Alexander	Doris		6/7/2012
Allman	Nancy		6/19/2015
Anderson	Shirley		9/13/2018
Arnold	Gilbert	Joyce	11/12/2002
Barclay	John	Phyllis	7/26/2006
Bates	Robert	Lorraine	
Benton	Alma		7/1/2010
Bernadara	Carol		10/1/2013
Blais	Paul	Cecile	3/25/2015
Brahm	Annemarie		3/24/2015
Brassard	Maurice	Louise	9/28/2004
Brenneman	Laurel		7/17/2018
Breveleri	Patricia		4/20/2017
Brogan	Mary		9/15/2003
Brooks	John	Elizabeth	8/3/2012
Bruce	Suzanne		7/12/2018
Buchanan	Carolyn		7/25/2003
Burke	Dorothy		6/22/2011
Bussolari	Robert	Patricia	1/8/2003
Butler	Myrna		4/4/2016
Byington	David	Helen	10/12/2000
Cannon	John	Constance	7/14/2004
Cortis	Ralph		
Cortis	Wallace	Shirley	4/3/2014
D'Amato	Carole		6/2/2004
Davio	Eleanor		7/8/2005
DeBold	Jeanne	Barbara	12/16/2014
DeGray	Theresa		
DeLand	Carol	Graydon	12/14/2005
Demers	Beverly		8/17/2017
DelNegro	Harriet		
Dietsche	William	Karene	10/2/2008
Dillingham	HJohn	Elizabeth	9/24/2010
Dudgeon	Joyce		12/19/2012
Eaton	Mary		12/30/2005
Ebisch	Glen	Maureen	7/10/2018
Eddy	Latimer	Barbara	7/11/2017
Fantasia	Tilia		12/6/0214

Fortin	Dennis	Barbara	11/23/2016
Freeman	George	Ellen	5/26/2015
Gallo	Maria		1/18/2013
Ganek	Carol		10/13/2012
Gaylord	Richard	Elizabeth	8/1/2007
Gilmore	Barbara		7/30/2015
Glanville	Terrence	Arlene	4/9/2018
Hannon	Harold	Joy	7/24/2015
Harnois	Milton		11/8/2017
Harrington	Edwin	Catherine	11/13/2013
Hellstein	Theodore	Marjorie	11/7/2011
Herrick	Marian		10/7/2017
Ickenroth	Peter	Sonja	7/13/2018
Johnson	Constance		3/29/1999
Kelly	Robert	Dorothy	4/3/2006
Killips	Sophie		5/31/2017
Kmiecik	Jerome	Irene	4/2/2001
Kozik	Thomas	Geraldine	5/1/2008
Lichtenberger	Arthur	Anne	10/27/2015
Litchfield	John	Lynn	6/29/2018
Lorenzen	Lesley		8/22/2005
Mackechnie	Gretchen		5/3/2011
MacKinnon	William	Marilyn	6/26/2009
Mattson	Carl	Margaret	11/18/2015
McMahon	Edward	Carolyn	12/3/2015
McNamee	James	Anita	4/1/2005
McNulty	Francis	Nancy	4/22/2013
Melanson	Leonard	Joanne	5/26/2011
Milos	Ronald	Barbara	3/2/2016
Mistretta	Marion		4/13/2013
Mortimer	Barbara		9/19/2014
Murphy	Geraldine		8/26/2013
Nelson	Gordon	Mary	8/24/2004
Niedzialkowski	Casper	Joyce	3/22/2013
O'Brien	Dexter	Joyce	5/24/2016
Orson	Virginia		4/24/2012
Page	Clara		4/24/2015
Papageorge	Dorothy	Leon	6/17/2017
Paro	Ronald	Jean	8/17/2017
Perry	Robert	Ceil	
Phillips	Donald	Delia	12/1/2018
Piascik	Stephen	Dorothy	2/26/2011
Pilipski	Walter	Marilyn	1/31/1999

Quinn	Carol		7/27/2004
Rhyne	Marie		3/22/2008
Riddle	Marilyn		8/17/2012
Riga	Donald	Shirley	12/12/2007
Rising	Robert		9/15/2014
Risko	Suzanne		10/28/2013
Rogers	Barbara		11/4/2019
Rogers	Claire		8/6/2016
Rogers	Frederick	Marcia	5/28/2010
Rzewnicki	Robert	Beverly	2/20/2010
Shepard	Weston	Gretchen	11/1/2007
Snow	Donald	Grace	9/23/2016
Sodano	Gerard	Agatha	3/16/2018
Thompson	Peter	Jane	5/15/2000
Thompson	Marie		4/24/2017
Trzasko	Frances		9/25/2012
Ugolik	Joan		8/6/2013
Warner	Charles	Norma	11/15/2013
Wheeler	George	Judith	12/12/2001
Whitcomb	Robert	Alice	8/13/2005
White	Franklin	Shirley	11/28/2017
Whittaker	Dorothy		8/2/2004
Williams	Selwym	Marion	3/14/1996
Williams	Richard	Patricia	7/24/2007
Wirth	Charles	Mary Ann	9/1/2010
Wood	Charles	Margaret	7/3/2018
Wroblewski	Jean		12/7/1995
Yetman	Carolyn		2/14/2017
Young	Gladys		8/29/2013
Zavarella	Mildred		7/26/2010
Manfredi	Thomas	Josephine	6/26/2004
Stella	Patricia		8/15/2013

*Addresses listed on schedule F

Fill in this information to identify the case:

Debtor name **GKS Corporation**

United States Bankruptcy Court for the: **DISTRICT OF MASSACHUSETTS**

Case number (if known) **19-30998**

☐ Check if this is an amended filing

Official Form 206H
Schedule H: Your Codebtors

12/15

Be as complete and accurate as possible. If more space is needed, copy the Additional Page, numbering the entries consecutively. Attach the Additional Page to this page.

1. Do you have any codebtors?

☐ No. Check this box and submit this form to the court with the debtor's other schedules. Nothing else needs to be reported on this form.

☒ Yes

2. In Column 1, list as codebtors all of the people or entities who are also liable for any debts listed by the debtor in the schedules of creditors, Schedules D-G. Include all guarantors and co-obligors. In Column 2, identify the creditor to whom the debt is owed and each schedule on which the creditor is listed. If the codebtor is liable on a debt to more than one creditor, list each creditor separately in Column 2.

Column 1: Codebtor

Column 2: Creditor

Name

Mailing Address

Name

Check all schedules that apply:

2.1 Dorina Konopka

2204 Hall Place NW
Washington, DC 20007

Westfield Bank

☒ D 2.7
☐ E/F _____
☐ G _____

2.2 Michael Guarco

7 Bayberry Drive
East Granby, CT 06026

Westfield Bank

☒ D 2.7
☐ E/F _____
☐ G _____

Fill in this information to identify the case:

Debtor name **GKS Corporation**

United States Bankruptcy Court for the: **DISTRICT OF MASSACHUSETTS**

Case number (if known) **19-30998**

☐ Check if this is an amended filing

Official Form 207

Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy

04/19

The debtor must answer every question. If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and case number (if known).

Part 1: Income

1. Gross revenue from business

☐ None.

Identify the beginning and ending dates of the debtor's fiscal year, which may be a calendar year

Sources of revenue
Check all that apply

Gross revenue
(before deductions and exclusions)

From the beginning of the fiscal year to filing date:
From **1/01/2019** to **Filing Date**

☒ Operating a business
☐ Other _____

\$3,184,647.00

For prior year:
From **1/01/2018** to **12/31/2018**

☒ Operating a business
☐ Other _____

\$3,532,128.00

For year before that:
From **1/01/2017** to **12/31/2017**

☒ Operating a business
☐ Other _____

\$3,680,776.00

2. Non-business revenue

Include revenue regardless of whether that revenue is taxable. *Non-business income* may include interest, dividends, money collected from lawsuits, and royalties. List each source and the gross revenue for each separately. Do not include revenue listed in line 1.

☐ None.

Description of sources of revenue

Gross revenue from each source
(before deductions and exclusions)

For prior year:
From **1/01/2018** to **12/31/2018**

Interest

\$29,221.00

For year before that:
From **1/01/2017** to **12/31/2017**

Interest

\$193.00

Part 2: List Certain Transfers Made Before Filing for Bankruptcy

3. Certain payments or transfers to creditors within 90 days before filing this case

List payments or transfers—including expense reimbursements—to any creditor, other than regular employee compensation, within 90 days before filing this case unless the aggregate value of all property transferred to that creditor is less than \$6,825. (This amount may be adjusted on 4/01/22 and every 3 years after that with respect to cases filed on or after the date of adjustment.)

Debtor **GKS Corporation**Case number (if known) **19-30998**☐ None.

Creditor's Name and Address	Dates	Total amount of value	Reasons for payment or transfer <i>Check all that apply</i>
3.1. See attachment		\$0.00	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other___

4. Payments or other transfers of property made within 1 year before filing this case that benefited any insider

List payments or transfers, including expense reimbursements, made within 1 year before filing this case on debts owed to an insider or guaranteed or cosigned by an insider unless the aggregate value of all property transferred to or for the benefit of the insider is less than \$6,825. (This amount may be adjusted on 4/01/22 and every 3 years after that with respect to cases filed on or after the date of adjustment.) Do not include any payments listed in line 3. *Insiders* include officers, directors, and anyone in control of a corporate debtor and their relatives; general partners of a partnership debtor and their relatives; affiliates of the debtor and insiders of such affiliates; and any managing agent of the debtor. 11 U.S.C. § 101(31).

☐ None.

Insider's name and address Relationship to debtor	Dates	Total amount of value	Reasons for payment or transfer
4.1. Mike Guarco Jr. 514 Salmon Brook Street Granby, CT 06035 Relative of owner	5/3/19	\$40,600.00	Repayment of short-term funding provided by Mike Guarco Jr. to cover cash flow needs of Debtor

5. Repossessions, foreclosures, and returns

List all property of the debtor that was obtained by a creditor within 1 year before filing this case, including property repossessed by a creditor, sold at a foreclosure sale, transferred by a deed in lieu of foreclosure, or returned to the seller. Do not include property listed in line 6.

☒ None

Creditor's name and address	Describe of the Property	Date	Value of property
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6. Setoffs

List any creditor, including a bank or financial institution, that within 90 days before filing this case set off or otherwise took anything from an account of the debtor without permission or refused to make a payment at the debtor's direction from an account of the debtor because the debtor owed a debt.

☐ None

Creditor's name and address	Description of the action creditor took	Date action was taken	Amount
Internal Revenue Service P.O. Box 7346 Philadelphia, PA 19101-7346	IRS levy Last 4 digits of account number: <u>3118</u>	11/27/19	\$3,279.00

Part 3: Legal Actions or Assignments**7. Legal actions, administrative proceedings, court actions, executions, attachments, or governmental audits**

List the legal actions, proceedings, investigations, arbitrations, mediations, and audits by federal or state agencies in which the debtor was involved in any capacity—within 1 year before filing this case.

☐ None.

Case title Case number	Nature of case	Court or agency's name and address	Status of case
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Debtor **GKS Corporation**

Case number (if known) **19-30998**

	Case title Case number	Nature of case	Court or agency's name and address	Status of case
7.1.	Cousins v. GKS Corporation 1979-CV-00740	Contract and tort	Hampden County Superior Court 50 State Street Springfield, MA 01103	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
7.2.	Pirola v. GKS Corporation 1879-CV-00571	Contract, tort and G.L. c. 93A	Hampden County Superior Court 50 State Street Springfield, MA 01103	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
7.3.	Tynan v. GKS Corporation 1879-CV-00831	Contract and tort	Hampden County Superior Court 50 State Street Springfield, MA 01103	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
7.4.	Goodwin v. GKS Corporation 1879-CV-00718	Wrongful Death	Hampden County Superior Court 50 State Street Springfield, MA 01103	<input type="checkbox"/> Pending <input type="checkbox"/> On appeal <input checked="" type="checkbox"/> Concluded
7.5.	Houlihan v. GKS Corporation 1944-CV-0032	Contract	Westfield District Court 224 Elm Street Westfield, MA 01085	<input type="checkbox"/> Pending <input type="checkbox"/> On appeal <input checked="" type="checkbox"/> Concluded

8. Assignments and receivership

List any property in the hands of an assignee for the benefit of creditors during the 120 days before filing this case and any property in the hands of a receiver, custodian, or other court-appointed officer within 1 year before filing this case.

☒ None

Part 4: Certain Gifts and Charitable Contributions

9. List all gifts or charitable contributions the debtor gave to a recipient within 2 years before filing this case unless the aggregate value of the gifts to that recipient is less than \$1,000

☒ None

Recipient's name and address	Description of the gifts or contributions	Dates given	Value
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Part 5: Certain Losses

10. All losses from fire, theft, or other casualty within 1 year before filing this case.

☐ None

Description of the property lost and how the loss occurred	Amount of payments received for the loss If you have received payments to cover the loss, for example, from insurance, government compensation, or tort liability, list the total received. List unpaid claims on Official Form 106A/B (Schedule A/B: Assets – Real and Personal Property).	Dates of loss	Value of property lost
Roof damage from hailstorm	\$1,257,760	2/25/19 (per insurer report of loss, 5/31/19)	\$1,926,760.00

Part 6: Certain Payments or Transfers

Debtor **GKS Corporation**Case number (if known) **19-30998****11. Payments related to bankruptcy**

List any payments of money or other transfers of property made by the debtor or person acting on behalf of the debtor within 1 year before the filing of this case to another person or entity, including attorneys, that the debtor consulted about debt consolidation or restructuring, seeking bankruptcy relief, or filing a bankruptcy case.

☐ None.

	Who was paid or who received the transfer? Address	If not money, describe any property transferred	Dates	Total amount or value
11.1.	Casner & Edwards, LLP 303 Congress Street Boston, MA 02210		Various	\$281,308.83
	Email or website address goldberg@casneredwards.com			
	Who made the payment, if not debtor?			
11.2.	OnePoint Partners, LLC 10 Maple Street, Suite 302 Middleton, MA 01949		Various	\$99,000.00
	Email or website address			
	Who made the payment, if not debtor?			

12. Self-settled trusts of which the debtor is a beneficiary

List any payments or transfers of property made by the debtor or a person acting on behalf of the debtor within 10 years before the filing of this case to a self-settled trust or similar device.
Do not include transfers already listed on this statement.

☒ None.

Name of trust or device	Describe any property transferred	Dates transfers were made	Total amount or value
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13. Transfers not already listed on this statement

List any transfers of money or other property by sale, trade, or any other means made by the debtor or a person acting on behalf of the debtor within 2 years before the filing of this case to another person, other than property transferred in the ordinary course of business or financial affairs. Include both outright transfers and transfers made as security. Do not include gifts or transfers previously listed on this statement.

☐ None.

	Who received transfer? Address	Description of property transferred or payments received or debts paid in exchange	Date transfer was made	Total amount or value
13.1	State Line Oil 514 Salmon Brook Street Granby, CT 06035	Repayments of short-term funding provided by State Line Oil to cover cash flow needs of Debtor	Various	\$195,000.00
	Relationship to debtor			

Debtor **GKS Corporation**

Case number (if known) **19-30998**

	Who received transfer? Address	Description of property transferred or payments received or debts paid in exchange	Date transfer was made	Total amount or value
13.2	Michael Guarco Jr. 514 Salmon Brook Street Granby, CT 06035	Repayments of short-term funding provided by Michael Guarco Jr. to cover cash flow needs of Debtor	Various	\$117,600.00
	Relationship to debtor Relative of owner			
13.3	Alan Guarco 115 Notch Road Granby, CT 06035	Repayments of short-term funding provided by Alan Guarco to cover cash flow needs of Debtor	Various	\$10,085.22
	Relationship to debtor Relative of owner			
13.4	Guarco Construction		10/16/18	\$1,000.00
	Relationship to debtor			
13.5	Michael Guarco Sr 7 Bayberry Drive East Granby, CT 06026	Repayments of short-term funding provided by Michael Guarco Sr. to cover cash flow needs of Debtor	Various	\$196,581.57
	Relationship to debtor Stockholder, director, officer			

Part 7: Previous Locations

14. Previous addresses

List all previous addresses used by the debtor within 3 years before filing this case and the dates the addresses were used.

☒ Does not apply

Address	Dates of occupancy From-To
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Part 8: Health Care Bankruptcies

15. Health Care bankruptcies

Is the debtor primarily engaged in offering services and facilities for:

- diagnosing or treating injury, deformity, or disease, or
- providing any surgical, psychiatric, drug treatment, or obstetric care?

- ☒ No. Go to Part 9.
- ☐ Yes. Fill in the information below.

Facility name and address	Nature of the business operation, including type of services the debtor provides	If debtor provides meals and housing, number of patients in debtor's care
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Part 9: Personally Identifiable Information

16. Does the debtor collect and retain personally identifiable information of customers?

- ☐ No.
- ☒ Yes. State the nature of the information collected and retained.

Debtor **GKS Corporation**Case number (if known) **19-30998****Personal information of residents; personal health information for assisted living residents**

Does the debtor have a privacy policy about that information?

☐ No☒ Yes**17. Within 6 years before filing this case, have any employees of the debtor been participants in any ERISA, 401(k), 403(b), or other pension or profit-sharing plan made available by the debtor as an employee benefit?**☐ No. Go to Part 10.☒ Yes. Does the debtor serve as plan administrator?☒ No Go to Part 10.☐ Yes. Fill in below:**Part 10: Certain Financial Accounts, Safe Deposit Boxes, and Storage Units****18. Closed financial accounts**

Within 1 year before filing this case, were any financial accounts or instruments held in the debtor's name, or for the debtor's benefit, closed, sold, moved, or transferred?

Include checking, savings, money market, or other financial accounts; certificates of deposit; and shares in banks, credit unions, brokerage houses, cooperatives, associations, and other financial institutions.

☒ None

Financial Institution name and Address	Last 4 digits of account number	Type of account or instrument	Date account was closed, sold, moved, or transferred	Last balance before closing or transfer
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19. Safe deposit boxes

List any safe deposit box or other depository for securities, cash, or other valuables the debtor now has or did have within 1 year before filing this case.

☒ None

Depository institution name and address	Names of anyone with access to it Address	Description of the contents	Do you still have it?
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20. Off-premises storage

List any property kept in storage units or warehouses within 1 year before filing this case. Do not include facilities that are in a part of a building in which the debtor does business.

☒ None

Facility name and address	Names of anyone with access to it	Description of the contents	Do you still have it?
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Part 11: Property the Debtor Holds or Controls That the Debtor Does Not Own**21. Property held for another**

List any property that the debtor holds or controls that another entity owns. Include any property borrowed from, being stored for, or held in trust. Do not list leased or rented property.

☒ None**Part 12: Details About Environment Information**

For the purpose of Part 12, the following definitions apply:

Environmental law means any statute or governmental regulation that concerns pollution, contamination, or hazardous material, regardless of the medium affected (air, land, water, or any other medium).

Debtor **GKS Corporation**Case number (if known) **19-30998**

Site means any location, facility, or property, including disposal sites, that the debtor now owns, operates, or utilizes or that the debtor formerly owned, operated, or utilized.

Hazardous material means anything that an environmental law defines as hazardous or toxic, or describes as a pollutant, contaminant, or a similarly harmful substance.

Report all notices, releases, and proceedings known, regardless of when they occurred.

22. Has the debtor been a party in any judicial or administrative proceeding under any environmental law? Include settlements and orders.

- ☐ No.
☒ Yes. Provide details below.

Case title Case number	Court or agency name and address	Nature of the case	Status of case
Southwick-WWM American Inn for Retirement Living ACOP-WE-19-00007529	Mass. Dept. of Environmental Protection Western Regional Office 436 Dwight Street Springfield, MA 01103	Administrative consent order re: sewer connection / construction of wastewater treatment system	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded

23. Has any governmental unit otherwise notified the debtor that the debtor may be liable or potentially liable under or in violation of an environmental law?

- ☐ No.
☒ Yes. Provide details below.

Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
American Inn for Retirement Living 1 Sawmill Park Southwick, MA 01077	Mass. Dept. of Environmental Protection Western Regional Office 436 Dwight Street Springfield, MA 01103	M.G.L. c. 21, ss. 26-53 and regulations thereunder	8/16/19

24. Has the debtor notified any governmental unit of any release of hazardous material?

- ☒ No.
☐ Yes. Provide details below.

Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
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Part 13: Details About the Debtor's Business or Connections to Any Business

25. Other businesses in which the debtor has or has had an interest

List any business for which the debtor was an owner, partner, member, or otherwise a person in control within 6 years before filing this case. Include this information even if already listed in the Schedules.

- ☒ None

Business name address	Describe the nature of the business	Employer Identification number Do not include Social Security number or ITIN.
		Dates business existed

26. Books, records, and financial statements

26a. List all accountants and bookkeepers who maintained the debtor's books and records within 2 years before filing this case.

- ☐ None

Name and address	Date of service From-To
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Debtor **GKS Corporation**Case number (if known) **19-30998**

Name and address	Date of service From-To
26a.1. Felicia Rutola 1 Sawmill Park Southwick, MA 01077	4/18-present
26a.2. Ekue Kovei 1 Sawmill Park Southwick, MA 01077	12/17 to 4/18

26b. List all firms or individuals who have audited, compiled, or reviewed debtor's books of account and records or prepared a financial statement within 2 years before filing this case.

☐ None

Name and address	Date of service From-To
26b.1. Whittlesey 280 Trumbull St., 24th Floor Hartford, CT 06103	2017 and 2018 audits

26c. List all firms or individuals who were in possession of the debtor's books of account and records when this case is filed.

☐ None

Name and address	If any books of account and records are unavailable, explain why
26c.1. Debtor / OnePoint Partners 1 Sawmill Park Southwick, MA 01077	

26d. List all financial institutions, creditors, and other parties, including mercantile and trade agencies, to whom the debtor issued a financial statement within 2 years before filing this case.

☐ None

Name and address
26d.1. Westfield Bank 141 Elm Street Westfield, MA 01085

27. Inventories

Have any inventories of the debtor's property been taken within 2 years before filing this case?

☒ No

☐ Yes. Give the details about the two most recent inventories.

Name of the person who supervised the taking of the inventory	Date of inventory	The dollar amount and basis (cost, market, or other basis) of each inventory
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28. List the debtor's officers, directors, managing members, general partners, members in control, controlling shareholders, or other people in control of the debtor at the time of the filing of this case.

Name	Address	Position and nature of any interest	% of interest, if any
Michael B. Guarco	7 Bayberry Drive East Granby, CT 06026	President, treasurer, secretary, director, stockholder	50% Class A; 58% Class B
Name	Address	Position and nature of any interest	% of interest, if any
Dorina Konopka	2204 Hall Place NW Washington, DC 20007	Director, stockholder	50% Class A; 42% Class B

Debtor **GKS Corporation**

Case number (if known) **19-30998**

Name	Address	Position and nature of any interest	% of interest, if any
Toby Shea	10 Maple St, Suite 302 Middleton, MA 01949	Chief Restructuring Officer	none

29. Within 1 year before the filing of this case, did the debtor have officers, directors, managing members, general partners, members in control of the debtor, or shareholders in control of the debtor who no longer hold these positions?

- ☒ No
☐ Yes. Identify below.

30. **Payments, distributions, or withdrawals credited or given to insiders**

Within 1 year before filing this case, did the debtor provide an insider with value in any form, including salary, other compensation, draws, bonuses, loans, credits on loans, stock redemptions, and options exercised?

- ☐ No
☒ Yes. Identify below.

Name and address of recipient	Amount of money or description and value of property	Dates	Reason for providing the value
30.1 Michael Guarco Jr. 514 Salmon Brook Street Granby, CT 06035	\$40,600	5/3/19	Repayment of short-term funding provided by Mike Guarco Jr. to cover cash flow needs of Debtor
Relationship to debtor Relative of owner			

31. Within 6 years before filing this case, has the debtor been a member of any consolidated group for tax purposes?

- ☒ No
☐ Yes. Identify below.

Name of the parent corporation	Employer Identification number of the parent corporation
--------------------------------	--

32. Within 6 years before filing this case, has the debtor as an employer been responsible for contributing to a pension fund?

- ☒ No
☐ Yes. Identify below.

Name of the pension fund	Employer Identification number of the parent corporation
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Debtor **GKS Corporation**

Case number (if known) **19-30998**

Part 14: Signature and Declaration

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

I have examined the information in this *Statement of Financial Affairs* and any attachments and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on **January 17, 2020**

/s/ Toby Shea

Signature of individual signing on behalf of the debtor

Toby Shea

Printed name

Position or relationship to debtor **Chief Restructuring Officer**

Are additional pages to *Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy* (Official Form 207) attached?

☐ No

☒ Yes

**Payments to creditors within 90 days prior to filing
(Item 3)**

Recipient	Amount
Beacon Mechanical, LLC	\$13,178.01
Calvin W. Annino, Jr.	\$21,657.50
Casner & Edwards, LLP	\$49,909.50
Comcast	\$14,430.12
Commonwealth of Mass	\$20,823.62
Eversource	\$25,477.47
Excel Nursing Services	\$36,973.61
Health New England	\$16,479.62
IRS	\$75,753.13
OnePoint Partners, LLC	\$150,000.00
Phillips Insurance Agency	\$20,096.00
State Line Oil	\$17,939.08
Sysco Connecticut, LLC	\$17,490.19
Town of Southwick	\$60,455.00
Unidine Lifestyles	\$11,883.77